

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ENTERED

March 04, 2019

David J. Bradley, Clerk

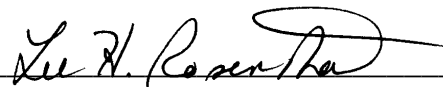
UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
	§	
VS.	§	CIVIL ACTION NO. H-17-1164
	§	
CHRIS C. ULASI, <i>et al.</i> ,	§	
	§	
Defendants.	§	

ORDER DENYING MOTION TO FORECLOSE

In December 2018, the court granted the government's motion for summary judgment, finding that Michael Umeorah and Angela Umeorah were liable for unpaid taxes under 26 U.S.C. § 6672(a). (Docket Entry No. 67). After the Umeorahs filed a notice of appeal on February 9, 2019, the government moved to foreclose on the Umeorahs' home in order to recover the amount due. (Docket Entry Nos. 73, 75). "The filing of a notice of appeal is an event of jurisdictional significance—it confers jurisdiction on the court of appeals and divests the district court of its control over those aspects of the case involved in the appeal." *Griggs v. Provident Consumer Discount Co.*, 459 U.S. 56, 58 (1982). "Further, an appeal of a judgment determining the entire action divests the district court of jurisdiction while that appeal is pending, over any further matters for that action." *United States v. Pena*, 713 F. App'x 271, 272–73 (5th Cir. 2017).

The government's motion is predicated on the court's December 2018 Order, which has been appealed to the Fifth Circuit. The motion is denied for lack of jurisdiction. (Docket Entry No. 75). The government may refile the motion after the appeal is resolved.

SIGNED on March 4, 2019, at Houston, Texas.



Lee H. Rosenthal
Chief United States District Judge